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# Improving Tax Audit Quality through Accountability and Professional Experience: The Mediating Role of Information Technology

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**ABSTRACT**

The central issue addressed in this research is the inconsistent quality of tax audits and the growing demand for accountability and technological capability in modern audit practices. This study examines the influence of information technology use, accountability, and professional experience on tax audit quality in Indonesia, focusing on tax auditors at the Makassar Tax Service Office (KPP). A quantitative approach was employed using Structural Equation Modeling (SEM) based on survey responses from 125 tax auditors. The results show that accountability significantly enhances audit quality ($b = 0.491$, $p < 0.001$), while professional experience has no direct effect ($b = -0.015$, $p = 0.890$). Accountability and professional experience also significantly influence information technology use ($b = 0.244$, $p = 0.003$; $b = 0.467$, $p < 0.001$), and information technology improves audit quality ($b = 0.355$, $p < 0.001$). Furthermore, information technology mediates the influence of accountability and professional experience on tax audit quality. These findings highlight that high-quality tax audits rely on auditors' integrity, responsibility, technical skills, and ability to leverage technology as a supporting resource. This research offers empirical insights into determinants of tax audit quality.

**Keywords:** Accountability; Audit Quality; Information Technology; Professional Experience; Public Sector Auditing

**JEL Classification:** H26; H83; M42; O33

## INTRODUCTION

Revenue is generated through taxes, which are determined by the government budget and its operating requirements. The tax code is all-important to undergird a nation's growth. According to the Indonesian Ministry of Finance, taxes are the main source of state revenue. Despite this large tax contribution, Indonesia's sources of tax have become more of a challenge over the past decade as well. Based on the DGT Annual Report 2019-2024, it has been stated that in 2019, only about 84.4% of its tax revenue target was actualized. The going got even tougher in 2020, when the COVID-19 pandemic stifled the economy and saw only 89.3% of the target met. Tax revenue also started slowly recovering as we entered 2021, with realization at 103.8%.

The momentum persisted into 2022, where revenue collection reached 115.6%, the highest in this period. Yet, in the year 2023, despite the fact that there was again an attainment of the target, this time, there is a bit decreased collectibility rate of 108.8%. Moreover, in 2024, the revenue realization even dropped again, amounting to approximately 97.2 of the targets. This means that there is an inherent instability in the tax revenue for the last 5 years. Indonesia's tax ratio was 10.31 percent of GDP in 2023, according to the fiscal framework and state budget documents. This share is notably lower than in other countries like Malaysia, where the tax/GDP ratio rose from 12.1 to 13.1% last year (Organisation for Economic Co-operation and Development [OECD], 2025).

The theoretical framework of this study examines the interaction of three important variables: accountability, professional experience, and information technology, and their impact on the quality of tax audits. Accountability refers to an individual's or institution's obligation to be answerable for actions, decisions, and performance to relevant stakeholders. In the audit context, accountability encourages auditors to perform audit procedures more carefully, objectively, and responsibly, thereby improving audit quality (Syafa'at et al., 2022; Tannia et al., 2021). Professional experience is the accumulation of knowledge, skills, and practices gained through audit assignments, which plays an important role in helping auditors identify risks, evaluate audit evidence, and make professional judgments (Napitupulu et al., 2023; Triwulani et al., 2023). However, prior studies also show that experience does not always directly improve audit quality, particularly when auditors face workload pressure or when experience is not supported by updated audit systems and technology (Heo et al., 2021; Ocak & Can, 2019; Shirowzhan & Fakhari, 2024). Therefore, this study positions information technology as a mediating resource that may strengthen the relationship between accountability, professional experience, and tax audit quality.

This study also includes information technology (IT) experience among factors, alongside accountability and professional experience (Hamdam et al., 2022). Highly responsible and experienced auditors can use IT to facilitate decision-making and test audit evidence. Some Public Accounting Firms (KAP) in Indonesia have already adopted the use of IT-based systems for reviewing huge amounts of tax data with experienced and responsible auditors so that audit risks like error or fraud can be detected effectively (Nugrahanto & Alhadi, 2021). Auditors' work experience is enhanced due to the ability to perform more advanced data analytics with IT and make better-informed decisions.

According to the Resource-Based View (RBV) (Barney, 1991), this makes sense. A company may achieve a lasting competitive edge by making the most of its own resources. According to Barney (1991), a resource may provide a lasting advantage if it is valued, scarce, difficult to replicate, and irreplaceable. Several variables impact audit

quality, according to the literature. Because of their importance in determining the accuracy of tax audits, this study focuses on the relationship between professional experience and accountability. A senior auditor's expertise ensures they can handle challenging audit difficulties and provides a chance to improve auditing accuracy; responsibility and integrity highlight their accountability. This study also includes information technology (IT) experience among factors, alongside accountability and professional experience (Hamdam et al., 2022).

This study presents a new approach by positioning information technology as a mediating variable in the relationship between accountability, auditor professional experience, and audit quality. Most previous studies have only examined the direct effect of accountability or professional experience on audit quality without considering the role of information technology. This study also reflects the current situation where audit digitalization (such as the use of e-audit, big data analytics, and the DJP Online application for tax purposes) is starting to become a significant factor in determining audit quality. This provides practical implications for audit institutions to increase the use of IT to maximize the role of accountability and auditor experience. Therefore, this study is expected to provide practical and academic contributions to improving tax audit quality by emphasizing the importance of accountability and auditor professional experience as key factors. Furthermore, the role of information technology as a mediating variable is expected to strengthen the audit process through system optimization and more effective data management. The results of this study can serve as a reference for audit institutions and tax authorities in developing professional training and implementing technology that supports accountability and improves audit quality.

## LITERATURE REVIEW

### Resource-Based View (RBV)

This study adopts the RBV theory to explain that accountability, professional experience, and information technology, which are owned by a tax auditor, are resources owned by the Directorate General of Taxes in order to increase audit effectiveness and maximize tax revenue. The Resource-Based View (RBV) theory explains that an organization's competitive advantage stems from its ability to utilize its internal resources. These resources must possess the characteristics of being valuable, rare, inimitable, and non-substitutable (VRIN) to create a sustainable competitive advantage. This concept was developed by Jay Barney in his article, "Firm Resources and Sustained Competitive Advantage," which explains that organizations capable of effectively managing strategic resources will outperform other organizations (Barney, 1991).

In the context of auditing, the RBV views audit quality as being influenced not only by external standards or regulations but also by the audit organization's internal capabilities, such as auditor competence, professional experience, information technology systems, and professional values such as accountability. These resources constitute intangible assets that can enhance the effectiveness of the audit process and support auditors in producing more reliable and high-quality audit reports (Robi'ah et al., 2025).

Recent research also shows that audit quality is influenced by various internal factors, such as auditor competence, audit team dynamics, and the use of digital technologies that support modern audit processes. The integration of technologies such as data analytics, digital audit systems, and cloud-based technologies can improve audit efficiency, accelerate data analysis processes, and assist auditors in more accurately detecting risks and anomalies (Akuba & Amiruddinn, 2025).

**Accountability, Professional Experience, Audit Quality, and Information Technology**

From the RBV perspective, accountability is an intangible resource related to the auditor's values, professional commitment, and responsibility for their work. Auditors with a high level of accountability tend to perform audit procedures more thoroughly, objectively, and transparently. Accountability encourages auditors to be accountable for every professional decision made during the audit process, thereby increasing the reliability of audit results. Therefore, accountability can strengthen auditors' integrity in carrying out their duties and contribute to improving audit quality.

In addition to accountability, professional experience is also an important resource from the RBV perspective. Professional experience reflects the auditor's accumulated knowledge, skills, and abilities in handling various audit situations. Auditors with a high level of professional experience are typically better able to: Identify audit risks and potential fraud, evaluate audit evidence more critically, and make more informed professional decisions.

Professional experience is a resource that is difficult for other organizations to replicate because it is formed through a long-term learning process. Therefore, from the RBV perspective, professional experience is a human capital resource that can improve auditor performance and audit quality. The RBV emphasizes that organizational excellence does not derive from a single resource, but from the integration of various strategic resources. In the audit context, audit quality is the result of the synergy between the auditor's human resources (competence, experience, accountability) and the organization's technological resources.

Recent research shows that the combination of auditor competence, independence, and the simultaneous use of digital technology shapes audit quality in the digital auditing era (Robi'ah et al., 2025). Furthermore, the development of digital technology also opens up new opportunities to increase the efficiency of the audit process and strengthen the transparency and reliability of financial reports (Akuba & Amiruddinn, 2025).

Based on the RBV perspective, auditor accountability and information technology are strategic resources that complement each other in improving audit quality. Auditors with high accountability and supported by adequate information technology systems will be able to carry out audit procedures more effectively, improve the accuracy of data analysis, and produce more credible audit reports.

**Hypotheses Development**

***Accountability, Audit Quality, and Information Technology***

Audit quality is crucial because auditors base their conclusions and recommendations on the audit results, which will influence stakeholders' final understanding. As intermediaries between parties inside and outside the entity, auditors play a crucial role in ensuring the effectiveness and integrity of financial information. Therefore, audit quality is a factor that directly and indirectly influences decisions made by stakeholders. The greater an auditor's responsibility, the more important their sense of accountability for each task and performance becomes.

Audit quality is defined as the auditor's capacity to identify and report cases of accounting information system fraud, as explained by Alagić et al. (2021) and Wang (2023). Putri and Mardijuwono (2020) further note that audit quality is characterized by adherence to standards, the ability to detect misstatements, and the extent to which findings are supported by evidence. Accountability is conceptualized, following Joshi (2025), as an

internal motivation that drives individuals to ensure that every action aligns with established behavioral expectations. Understanding a client's accounting information system enables auditors to efficiently identify transaction flows within the audited entity.

This enables auditors to establish appropriate audit methods and procedures to thoroughly and accurately examine these transactions. Research on public companies in China shows that digital transformation has a positive impact on companies' innovation capacity, especially when supported by government policies such as subsidies that encourage technology adoption and digital system development (Zhu & Manansala, 2024). In situations where budget pressures are a major factor, a thorough understanding of information systems becomes invaluable. This understanding allows auditors to conduct testing more quickly and efficiently, ultimately expediting the audit process and maximizing the use of limited budget time.

Overall, a thorough understanding of a client's accounting information system is a key factor in improving audit quality and efficiency, especially under high budget pressures. So, the hypotheses built for this research are as follows:

H1: Accountability has an influence on audit quality.
H3: Accountability has an influence on information technology.
H5: Accountability has an influence on audit quality mediated by information technology.

***Professional Experience, Audit Quality, and Information Technology***
Professional experience is described as a resource that improves auditors' capabilities in identifying deficiencies, understanding audit objectives, and responding to situational pressures. Experienced auditors possess a greater ability to detect misstatements, while factors such as auditor tenure, review procedures, and audit workload form the basis for competence assessment (Putri & Mardijuwono, 2020).

Auditor experience refers to the auditor's experience in auditing financial statements, both in terms of length of time and number of assignments completed. The longer an auditor works, the more proficient and skilled they become in mastering audit techniques and the broader their knowledge. Professional experience refers to the length, frequency, and diversity of audit assignments through which auditors develop technical judgment, risk identification skills, and evidence-evaluation capabilities (Napitupulu et al., 2023; Triwulani et al., 2023). To increase work experience, an auditor can participate in various types of audit assignments. The more assignments an auditor undertakes, the greater their experience, allowing them to make various assumptions about audit results. Indicators of work experience in this study are the length of time working as an auditor and the number of audit assignments.

Experienced auditors are better able to assess the relevance of IT use in audits and adapt more quickly to utilizing digital systems to improve audit effectiveness. Experience influences auditors' ability to adopt audit technology, and CAATs use is higher among experienced auditors, as seen in studies by Almagrashi et al. (2023) and Eulerich et al. (2023). So, the hypotheses built for this research are as follows:

H2: Professional experience has an influence on audit quality.
H4: Professional experience has an influence on information technology.
H6: Professional experience has an influence on audit quality mediated by information technology.

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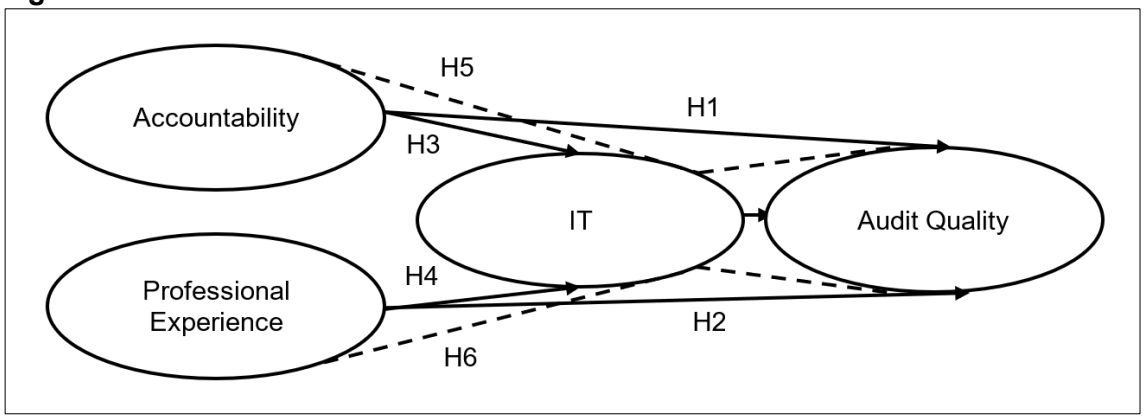
### Conceptual Framework

Accountability and professional experience are positioned as auditor-level strategic resources that may directly enhance tax audit quality and indirectly improve audit quality through information technology. Information technology is treated as an enabling resource because it helps auditors transform responsibility, accumulated experience, and professional judgment into more accurate, efficient, and well-documented audit procedures. Thus, the model assumes that audit quality is shaped not only by human resources but also by the auditors' ability to use technology as a strategic audit support system. The research model used in the analysis is illustrated in Figure 1.

**Figure 1.** Research Model




## RESEARCH METHOD

### Research Design

This study uses numerical analysis based on primary data to examine the relationships among accountability, professional experience, information technology, and audit quality. The quantitative approach is supported through the use of a questionnaire as the main instrument for measuring perceptions and responses. A Likert scale from 1 (strongly disagree) to 5 (strongly agree) is employed in accordance with Sekaran and Bougie (2016), allowing respondents to express their level of agreement or neutrality toward each statement. The conceptual framework illustrates the relationships among two independent variables (accountability and professional experience), an intervening variable (information technology), and the outcome variable (audit quality). The framework guides the formulation of the structural equations estimated through the SEM approach.

### Scope and Object of Research (Population and Sample)

The population of this research consists of tax auditors officially registered with the Indonesian tax authority and serving at Tax Offices in Makassar. Sekaran and Bougie (2016) emphasize that populations are studied when researchers aim to investigate a specific group or set of individuals. The sample represents this larger population, following the explanation of Sekaran and Bougie (2016) regarding sampling as a method for gaining insights about a community through the study of a subset of its members. This study uses a saturated sample method, meaning every member of the population is included as part of the sample. According to Hair et al. (2019), saturated sampling is possible when the population is relatively small (100-200). Therefore, the sample in this study consists of 125 tax examiners.

### Data Collection Techniques

Data were gathered using an online questionnaire distributed directly to tax auditors. The instrument consisted of 16 items: eight items measuring the independent variables, four items measuring audit quality, and four items measuring information technology. The use of self-administered questionnaires ensures efficient data collection from respondents with varied schedules while maintaining confidentiality and consistency in measurement.

### Operational Definition of Variables

Accountability was measured using a four-item statement adapted from Grant & Shandell (2022) and O'Donoghue & Werff (2022). This construct aligns with the Resource-Based View (RBV), which highlights valuable and scarce resources, both tangible and intangible, as sources of competitive advantage (Barney, 1991). Professional experience was measured using four items developed based on the indicators used in this study, namely length of work experience, number of audit assignments, ability to identify audit risks, and ability to evaluate audit evidence. Information technology was measured using four-item statements adapted from Davis (1989), namely Perceived Effectiveness (PU) and Perceived Ease of Use (PEOU), used to assess IT utilization. Audit quality was measured using four-item statements adapted from Knechel et al. (2013).

### Analytical Techniques

The analysis employs Structural Equation Modeling (SEM) following the guidelines of Hair et al. (2019). SEM is selected because the research model includes an intervening variable, requiring the estimation of both direct and indirect paths among variables. The structural equations used in this study are expressed as follows:

$$AQ = 0.491 - 0.015 + \varepsilon \quad \text{(i)}$$
$$IT = 0.491 - 0.015 + \varepsilon \quad \text{(ii)}$$
$$AQ = 0.491 - 0.015 + 0.244 + \varepsilon \quad \text{(iii)}$$

These equations reflect the hypothesized relationships and provide the analytical basis for evaluating the mediating role of information technology.

## RESULTS

### Respondents' Demographic Profile

**Table 1.** Demographic Characteristics

| Characteristics | | Quantity (n) | Percentage (%) |
|---|---|---|---|
| Gender | Male | 37 | 29.6 |
| | Female | 88 | 70.4 |
| Age | 25-30 years old | 25 | 20 |
| | 31-40 years old | 38 | 30.4 |
| | 41-50 years old | 62 | 49.6 |
| Academical Background | Bachelor | 77 | 61.6 |
| | Master | 39 | 31.2 |
| | Doctoral | 9 | 7.2 |
| Work Experience | 5-10 years | 19 | 15.2 |
| | 11-20 years | 78 | 62.4 |
| | 21-30 years | 28 | 22.4 |
| Total | | 125 | 100 |

The demographic profile in Table 1 reflects the characteristics of the 125 respondents who worked across five tax service offices in Makassar, namely the Makassar Madya Tax Office, South Makassar Tax Office, North Makassar Tax Office, West Indonesian

Tax Service Office, and the Southwest and Southeast Sulawesi Regional Tax Service Office. These respondents represent frontline tax auditors actively involved in tax examination activities in the region.

The gender distribution shows that female auditors (70.4%) outnumber male auditors (29.6%), indicating that women constitute the majority of tax auditors in the sampled offices. The age profile reveals that most respondents fall within the 41–50 age range (49.6%), suggesting a relatively mature workforce with established professional experience. Meanwhile, those aged 31–40 account for 30.4%, and younger auditors aged 25–30 represent 20%. This indicates a balanced composition of mid-career and senior auditors, with fewer early-career staff.

In terms of educational background, the majority of auditors hold a bachelor's degree (61.6%), followed by those with a master's degree (31.2%), and a smaller proportion with doctoral qualifications (7.2%). This distribution reflects the standard qualification patterns within Indonesian tax institutions, where undergraduate degrees form the minimum entry requirement, and postgraduate qualifications enhance professional competence.

Regarding work experience, most respondents have 11–20 years of service (62.4%), demonstrating that the sample is largely composed of seasoned auditors with substantial practical exposure to tax audit processes. Meanwhile, 22.4% have between 21–30 years of experience, and 15.2% have between 5–10 years. This distribution reinforces the observation that the respondent pool is dominated by experienced professionals capable of offering credible insights into audit quality, accountability, and the use of information technology in tax audits.

**Structural Path Analysis**

**Table 2.** Hypothesis Testing Results

| Path | Coefficient | t-Statistic | p-value | Significance | Interpretation |
|---|---|---|---|---|---|
| H1 | 0.491 | 4.652 | 0.000002 | Significant | Accepted |
| H2 | -0.015 | 0.139 | 0.890 | Not significant | Rejected |
| H3 | 0.244 | 3.020 | 0.0026 | Significant | Accepted |
| H4 | 0.467 | 5.985 | 0.0000 | Significant | Accepted |
| H5 | 0.244 | | 0.0026 | Significant | Accepted |
| H6 | 0.467 | | 0.0000 | Significant | Accepted |

Based on Table 2, the hypothesis testing results demonstrate several significant relationships among the examined variables. Accountability shows a strong and significant positive effect on audit quality (coefficient = 0.491, p = 0.000002), indicating that H1 is accepted. In contrast, professional experience does not exhibit a significant direct effect on audit quality (coefficient = –0.015, p = 0.890), leading to H2 being rejected. Accountability also positively influences IT utilization (coefficient = 0.244, p = 0.0026), which confirms H3 as accepted. Likewise, professional experience has a strong positive effect on IT use (coefficient = 0.467, p = 0.0000), meaning H4 is accepted.

The indirect effect further strengthens this pattern. Accountability increases IT utilization by 0.244, and IT subsequently enhances audit quality by 0.355, resulting in a small yet positive indirect effect of 0.087. These findings support H5 as accepted, showing that accountability contributes to audit quality through IT usage. Professional experience also drives IT utilization (0.467), which in turn improves audit quality. The resulting indirect effect of 0.166 is larger than the accountability pathway, indicating that professional experience affects audit quality only when mediated by IT, thereby confirming H6 as accepted.

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**Direct, Indirect, and Total Effects**

**Table 3.** Robustness Test

| Path Relationship | Direct effects (β) | Indirect effects | Total effect | t-Statistic | p-Value | Information |
|---|---|---|---|---|---|---|
| X1 (Accountability) → Y2 (Audit Quality) | 0.491 | 0.087 | 0.578 | 4.652 | 0.000 | Significant |
| X2 (Professional Experience) → Y2 (Audit Quality) | -0.015 | 0.166 | 0.151 | 0.139 | 0.890 | Not Significant |
| X1 (Accountability) → Y1 (IT) | 0.244 | | | 3.020 | 0.003 | Significant |
| X2 (Professional Experience) → Y1 (IT) | 0.467 | | | 5.985 | 0.000 | Significant |
| Y1 (IT) → Y2 (Audit Quality) | 0.355 | | 0.355 | 4.210 | 0.000 | Significant |

Referring to Table 3, the robustness test in SEM-PLS was conducted to verify the stability of the path estimation results when alternative measurement approaches were applied. In the main analysis, the Accountability (X1) and Professional Experience (X2) constructs were measured using average indicator scores. For robustness evaluation, these constructs were recalculated using factor scores generated through the PLS algorithm. The robustness assessment, therefore, compares the path coefficients obtained from the mean score–based model with those derived from the factor score–based model. The bootstrapping results demonstrate that neither the direction nor the significance of the path coefficients changed following the proxy modification. This confirms that the findings are stable and not influenced by the method used to compute construct scores.

The bootstrapping analysis further shows that most path relationships remain significant at the $p < 0.05$ threshold, except for the direct effect of professional experience on audit quality, which remains insignificant. This suggests that professional experience influences audit quality only indirectly through the mediation of information technology. The consistently high t-statistic values across the remaining paths reinforce the conclusion that the model is both stable and robust.

**Multi-Group Analysis by Gender**

**Table 4.** Sub Sample Test

| Path Relationship | β Male | β Female | Difference β | p-Value | Note |
|---|---|---|---|---|---|
| X1 → Y2 (Accountability → Audit Quality) | 0.495 | 0.485 | 0.010 | 0.712 | No significant difference |
| X2 → Y2 (Professional Experience → Audit Quality) | -0.012 | -0.019 | 0.007 | 0.854 | No significant difference |
| X1 → Y1 (Accountability → IT) | 0.250 | 0.238 | 0.012 | 0.685 | No significant difference |
| X2 → Y1 (Professional Experience → IT) | 0.472 | 0.459 | 0.013 | 0.640 | No significant difference |
| Y1 → Y2 (IT → Audit Quality) | 0.360 | 0.348 | 0.012 | 0.699 | No significant difference |

Subsample testing is commonly applied in quantitative research to assess the consistency, robustness, and potential differences in findings across distinct groups within a dataset. Instead of relying solely on full-sample analysis, researchers divide the sample into specific subgroups (subsamples) based on predetermined characteristics and then re-examine the model to ensure result stability. In this study, a Multi-Group Analysis (MGA) was conducted to evaluate whether the model performed consistently across different respondent categories. The subsample division was based on gender (male vs. female), given that gender may influence auditors' work patterns and their acceptance of technology in tax audit processes.

Based on the results presented in Table 4, the MGA indicated that the differences in path coefficients between the two groups were below 0.05 and statistically insignificant. This demonstrates that the model operates uniformly across both male and female respondents, allowing the findings to be generalized without gender-related limitations. These results further confirm that the model is invariant across groups, ensuring that the conclusions drawn from this study are robust and free from gender bias.

**Endogeneity Assessment**

**Table 5.** Endogeneity Test

| Endogenous Potential Variables | t-statistic (copula) | p-value | Decision |
|---|---|---|---|
| X1 (Accountability) | 1.12 | 0.263 | Not endogenous |
| X2 (Professional Experience) | 0.85 | 0.397 | Not endogenous |
| Y1 (IT) | 0.95 | 0.344 | Not endogenous |

The endogeneity test is an econometric procedure used to identify whether a model suffers from endogeneity, a condition in which an independent variable is correlated with the error term (ε). When endogeneity is present, Ordinary Least Squares (OLS) estimates become biased and inconsistent, leading to invalid coefficient interpretations. Therefore, conducting this test is essential to ensure that the regression results are free from bias and that the estimated coefficients remain valid, reliable, and meaningful for decision-making.

Referring to the results in Table 5, the endogeneity assessment was carried out using the Gaussian copula approach. The findings show that all constructs have p-values greater than 0.05, indicating the absence of endogeneity issues within the model. Consequently, the estimated causal relationships can be interpreted confidently without concerns regarding simultaneity or reverse causality among variables.

## DISCUSSION

**Accountability Influences on Audit Quality**

The results show that accountability has a positive and significant effect on audit quality. Therefore, H1 is accepted. Accountable auditors are more likely to conduct audit processes meticulously, independently, and professionally, which in turn improves the quality of tax audits. Accountability, which has its theoretical foundations in RBV, is an intangible strategic asset that the tax authorities or KPP may use to their benefit in the long run. It is precious, uncommon, and hard to replicate. We can enhance the accuracy of tax audits and judgments by maximizing the usage of these resources.

Large audit firms (the Big Four) can still fail to maintain auditor accountability, as shown by the many instances of financial statement manipulation in developed countries like the Enron scandal in the US, Wirecard in Germany, and Carillion in the UK. The public's

trust in auditors has plummeted as a result of these scandals, which show that auditors' personal integrity and adherence to professional standards are just as important as the auditing firm's standing in the community. Because auditors who feel a great sense of public obligation will be more cautious, impartial, and responsible when evaluating the financial statements' fairness, this phenomenon supports the idea that accountability is critical to enhancing audit quality.

This finding is further supported by our recent research. Syafa'at et al. (2022) found that the more verifiable accountability, in the case of an auditor, would lead to better audit quality. Meanwhile, Tannia et al. (2021) found a statistically significant positive association of accountability with audit quality, as well as tax audit quality, such that enhancing auditors' accountability results in better audited financial information. The quality of the auditor's audit from the inspectorate of Central Sulawesi Province is positively and significantly affected by complete mediation or partly both, independence, competency, and accountability (Awad & Ansar, 2024). Under the pandemic, audit quality in public accounting was shown to be significantly affected by responsibility, according to Hategan et al. (2022) and Leoni et al. (2021). This evidence is consistent with the fact that greater auditor accountability results in higher audit quality, even though facing extreme issues due to the pandemic. Focus sensitive auditors forming the audit opinion of high responsibility and acute risk awareness should be more careful, as it is related to the objective report.

**Professional Experience Has No Impact on Audit Quality**

The results show that professional experience does not have a significant direct effect on audit quality. Therefore, H2 is rejected. From the RBV perspective, years of experience and seniority alone may not always create superior audit quality if they are not supported by other strategic resources, such as information technology, effective audit systems, and strong accountability. If additional resources, such as IT, effective audit systems, or high responsibility, are not there, then age and seniority alone, according to the RBV, will not always provide an advantage in the workplace. Consistent with Setyana et al. (2021) who argued that audit quality is unaffected by experience, this finding suggests that time constraints could impede efforts to increase audit quality.

Human capital resources include prior job experience, according to the RBV of the firm (Barney, 1991). However, resources must also meet the following criteria in order to provide a lasting competitive advantage: high monetary value, scarcity, uniqueness, and non-substitutability. Therefore, in terms of strategy, an auditor's expertise does not count toward audit quality development if it is mundane and easily replaced by training or technology.

Consistent with this, Ocak and Can (2019) found that experience does not have a significant effect on audit quality for new tax auditors with four years of experience or less. Auditors with experience may be overconfident and stick to traditional procedures without raising their level of professional skepticism, causing a plateau in the level of audit quality despite growing experience (Shirowzhan & Fakhari, 2024). Setyana et al. (2021) found no correlation between auditor work experience and audit quality. In other words, the more years an auditor has been in the field or the more audit engagements they have conducted, the less successful their audits will be. Other variables, including technical expertise (knowledge and skills) and professional integrity, were found to be more significant in explaining different levels of quality of audit. Experienced auditors are also frequently faced with complex audit tasks within constrained time, resulting in a reduction of audit quality (Heo et al., 2021). Not even experienced auditors who do not use the most updated technology and auditing standards exhibit greater audit quality.

Numerous supervisory bodies in the developed world, such as the Financial Reporting Council (FRC) in the UK and the Public Company Accounting Oversight Board (PCAOB) in the US, emphasize the need for auditors to participate in ongoing professional development and be flexible enough to adapt to evolving technology and company dynamics. This is done to guarantee that audits are of high quality. This study's results corroborate these observations, showing that auditors' years of expertise in the field have no effect on the quality of their audits. This implies that auditors with more experience won't always produce better audits unless they also have the skills, knowledge, and command of the technology necessary to conduct current audits.

**Accountability Influences on IT**

The results show that accountability has a positive and significant effect on information technology use. Therefore, H3 is accepted. Using an RBV, IT is likely to be considered as a strategic resource that provides value, rarity, and inimitability for the firm, especially when it is effectively used by organizations. This discovery correlates with the findings of Almagrashi et al. (2023) and Darmiono & Pratiwi (2024), which claims that responsibility increases the auditors' intention and ability to utilize technology-based audit information systems. Accountability (there is registered responsibility in professional activities and decisions) encourages people to use the information systems appropriately and according to procedures. Responsible auditors strive to make every audit step responsible. Transparency and compliance are supported by IT, whilst accountability requires public exposure and compliance with tax law. Auditors are now able to accurately query taxpayer data through core tax systems, big data, and or/ data analysis software without risk of inaccuracy by using IT. Responsibility improves audit efficiency since responsible auditors will search for ways to do the auditing more effectively. AFA enables an organization to use IT as a strategic asset and therefore has a positive impact on audit quality.

**Professional Experience Influences IT**

The results show that professional experience has a positive and significant effect on information technology use. Therefore, H4 is accepted. From RBV, an auditor’s professional experience is a valuable and rare intangible resource. This experience may assist the auditor in maximizing the use of IT. Experienced auditors are more familiar with audit) processes, likely risks, and how to include IT in the audit so that efficiency and effectiveness are achieved. Therefore, expertise should be considered as a complement to IT, underpinning the achievement of competitive advantage in the quality of audit.

This result is consistent with the research of Eulerich et al. (2023) and Napitupulu et al. (2023) regarding experiencer auditors tend to be more adaptive in technology-based audits. Tax regulation and the function of the tax consultant affect taxpayer compliance (Putri et al., 2025). This group of auditors or accountants is typically more flexible with system changes such as new software, ERP systems, or AI-enabled audit applications, because they have worked in firms for many years.

Seasoned auditors know manual audits are complex and conventional audits are outdated. Experience of working with complex jobs often teaches that auditors introduce IT into operation in order to make it rational and more accurate. They’re also leveraging data-driven analytics to speed up audits. In fact, experienced auditors are more likely to use IT as a weapon against the under-accruing of auditing.

**Accountability Influences Audit Quality, Mediated by IT**

The results show that information technology mediates the effect of accountability on audit quality. Therefore, H5 is accepted. The investigation's end product, research shows that both directly and indirectly, via statistical methods used as intermediaries, accountability significantly affects audit quality. This implies that auditors with a strong sense of accountability will have stronger incentives to use IT systems effectively and ultimately enhance audit quality. It also confirms the results of Darmiono and Pratiwi (2024), where accountability affects AIS use, and Almagrashi et al. (2023), accountability is a determinant of the intention of using digital audit technology.

The role of accountability on audit quality results both directly and indirectly, through the intermediation of IT. It is an indication that, in the digital age at least, moral responsibility and technical ability, including competence in IT, should be inseparable. IT mediates the relationship between accountability and audit quality because auditors who are held responsible utilize IT to make their operations more transparent and accountable. Improved audit quality, as well as faster, more accurate, and better documented results, are all possible thanks to the use of IT.

A European research by Cohen et al. (2025) found that CAATTs may increase audit transparency and quality by reducing the reliance on auditors' subjective judgment. Because IT may reduce human bias and boost audit outcomes consistency, this worldwide finding lends credence to the idea that IT mediates the effect of accountability and professional expertise on audit quality.

**Professional Experience Influences Audit Quality, Mediated by IT**

The results show that information technology mediates the effect of professional experience on audit quality. Therefore, H6 is accepted. It seems that auditors with more experience have a leg up when it comes to knowing how to use technology to their advantage, both in terms of training and self-assurance.

Triwulani et al. (2023) found that auditor experience positively affects audit quality at Denpasar Public Accounting Firm, and our results are in line with their findings. Furthermore, Napitupulu et al. (2023) found that the experience of auditors' factors into the application of IT in audit. Incorporating IT within strategic management, underwhiteness agility, and sustained performance (Ali & Supriatna, 2025). Professional experience has a direct and indirect impact on audit quality mediated by IT. To cut it short, in the digital age, audit quality is no longer merely dependent upon how long an internal auditor works but is also based on their skills and experience relative to modern technology accumulation in order to gain objective, balanced, and relevant results from the audit (Rabiyah et al., 2024). IT is a tool for working with and sharing data. There will be no loss of data in audit reports since technological advancements have made it easier to handle transaction records and generate financial reports.

Financial statement fairness may be more efficiently, accurately, and objectively assessed with the use of IT, according to a plethora of research conducted in industrialized nations, namely in the US and Europe. Data analytics and AI, according to studies by Al-Omush et al. (2025), allow auditors to spot suspicious trends with better precision and speed. Furthermore, a study by Anomah et al. (2021) and Luan et al. (2025) concluded that digital technology can strengthen the reliability of audit evidence and accelerate the audit decision-making process.

## CONCLUSION

The existence of quality tax audits within the tax authority increases tax compliance and reduces tax evasion, thereby improving the tax collection process. This research is expected to provide practical and academic contributions to improving tax audit quality by emphasizing the importance of auditor accountability and professional experience as key factors. Furthermore, the role of information technology as a mediating variable is expected to strengthen the audit process through system optimization and more effective data management. Based on a resource and knowledge perspective, this study extends the literature by exploring previous research findings.

The results of variance-based structural equation modeling confirm that accountability influences audit quality. The findings show that accountability has a significant positive effect on audit quality, while professional experience does not directly affect audit quality. Furthermore, this analysis supports the mediating role of information technology in the relationship between accountability, professional experience, and audit quality. Most previous studies have only examined the direct influence of accountability or professional experience on audit quality without considering the role of information technology. This study also reflects the current situation where audit digitalization (such as the use of e-audits, big data analytics, and the DJP Online tax application) is starting to become a significant factor in determining audit quality.

This study can be used as a reference for further research, particularly in the field of tax audits. This research shows that tax audit quality is determined not only by the auditor's accountability and professional experience, but also by the mediating role of information technology. Accountability has a direct influence, while professional experience only makes a significant contribution when optimized through the use of IT. Therefore, the use of information technology in audits and training in IT utilization are important strategies for improving the quality of tax audits in today's digital era.

## LIMITATION

This study has several limitations. First, the research model only examines accountability, professional experience, and information technology as determinants of tax audit quality within the perspective of the Resource-Based View (RBV), while other factors such as auditor independence, professional skepticism, and organizational culture were not included.

Second, the study uses a cross-sectional survey and a self-reported questionnaire, which may introduce response bias and limit the ability to capture actual audit practices.

Third, the research context is limited to a specific tax administration environment, which may restrict the generalizability of the findings to other institutions or countries.

Finally, the measurement of information technology is relatively general and does not specifically capture advanced digital audit tools such as big data analytics or AI-based auditing. Future studies are encouraged to include broader variables, more diverse samples, and more detailed measurements of digital audit technologies.

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## DECLARATION OF CONFLICTING INTERESTS

The authors declare that there is no conflict of interest regarding the publication of this article. This research was conducted independently without any financial, commercial, or personal relationships that could have influenced the results.

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